

## Line Code Table

NOTE: Some line codes have either expired or merged with other line codes. Additionally, some are new and have not yet taken effect. See the comments section for more details.

Line Code	Tax Type	Line Code Description	Comments
1	State Sales Tax	Retail Sales Tax	
2	Business & Occupation	Retailing	
3	Business & Occupation	Wholesaling	
4	Business & Occupation	Service & Other Activities	
5	State Use Tax	Use Tax	
6	Business & Occupation	Internal Distribution	Tax repealed July 1, 1998
7	Business & Occupation	Manufacturing	
8	Public Utility Tax	Motor Transportation, Railroad, Railroad Car	
9	Public Utility Tax	Railroad, Express	No longer used - merged with line code 08 - July 1, 1998
10	Business & Occupation	Processing for Hire/Printing and Publishing	
11	Business & Occupation	Warehousing, Radio and TV Broadcasting; Public Road Construction/Gov't Contracting	
12	Public Utility Tax	Urban Transportation/Vessels Under 65 Feet	
13	Public Utility Tax	Other Public Service	
14	Business & Occupation	Insurance Agents/Brokers	
15	Business & Occupation	Wholesaling Wheat, Oats, Corn, Barley, Dry Peas, Dry Beans, Lentils, Triticale, Canola	Tax repealed July 1, 1998
16	Business & Occupation	Extracting, Extracting for Hire	
17	Business & Occupation	Warehousing, Radio and TV Broadcasting	No longer used - merged with line code 11 - January 1, 1996
18	Business & Occupation	International Charter Freight Brokers and Stevedoring	No longer used - merged with line code 28 - July 1, 1998
19	Business & Occupation	Retailing of Interstate Transportation Equip.	
20	Other Taxes	Tobacco Products	Split with line code 66
21	Business & Occupation	Splitting or Processing Dried Peas; Presc. Drug Warehousing; Manufacturing Dairy Products	
22	Business & Occupation	Mfg Wheat into Flour, Raw Seafood Products, Soybean Processing, Processing Canola	No longer used - merged with line code 30 - January 1, 1996

Line Code	Tax Type	Line Code Description	Comments
26	Public Utility Tax	Gas Dist., Telegraph	
28	Business & Occupation	Travel Agent Commissions; International Charter Freight, Brokers and Stevedoring	
29	Business & Occupation	Radioactive Waste Disposal	No longer used - merged with line code 83
30	Business & Occupation	Processing Meat-Whlse, Mfg. Wheat into Flour Raw Seafood, Soybean, and Canola Proc.	
36	Other Taxes	Litter Tax	
49	Public Utility Tax	Power	
53	Other Taxes	Carbonated Beverage Tax	Tax expired June 30, 1995
54	Other Taxes	Syrup Tax	
55	Business & Occupation	Public or Nonprofit Hospitals	
56	Other Taxes	Solid Waste - For taxes due thru 6/30/1995	Tax expired June 30, 1995
57	Other Taxes	Petroleum Products Tax	
58	Business & Occupation	Selected Business Services	Category eliminated July of 1998
59	Other Taxes	Solid Fuel Burning Device Fee	
60	Public Utility Tax	Water Distribution	
61	Public Utility Tax	Sewer Collection	
63	Other Taxes	Tire Tax	No longer used as of September 30, 1994
64	Other Taxes	Refuse Collection	
65	Other Taxes	Hazardous Substance	
72	Business & Occupation	Financial Business Services	No longer used - merged with line code 4 - 1997
73	Other Taxes	Tire Fee	New 2006
78	Other Taxes	Quality Maintenance Fee on Nursing Facility Operators	New 2003
79	Other Taxes	IMR	New 2001
80	Business & Occupation	Royalties; Child Care	New 1998
83	Business & Occupation	Cleanup of Radioactive Waste for U.S. Gov't Environmental Remedial Action	New 1996
93	Other Taxes	State Enhanced 911, TRS & WTAP	New 2000
94	Other Taxes	Wireless State Enhanced 911 Tax	New 2003

Line Code	Tax Type	Line Code Description	Comments
120	Other Taxes	Motor Vehicle Sales/Leases	
190	Business & Occupation	Mfg. of Aluminum/Solar Energy	
191	Business & Occupation	Wholesaling of Aluminum/Solar Energy	
192	Business & Occupation	Gambling Contests of Chance (\$50,000 per year or greater)	New 2005
193	Business & Occupation	Parimutual Wagering	New 2005
194	Other Taxes	Cigar Tax (\$0.67 or more)	New 2005
195	Business & Occupation	Mfg. of Commercial Airplanes or Components	New 2006
196	Business & Occupation	Whlse of Commercial Airplanes or Components	New 2006
197	Business & Occupation	Retailing of Commercial Airplanes or Components	New 2006